

LIQUIDATION ANALYSIS

Asset Description	Market	Estimated	Estimated	Costs	Liquidation	Secured	Exemption	to Estate	Net Available
		Fair	Liquidation	Other than	Claims ¹	(If Debtor)			
	Value	Value		Trustee Fee	a. Creditor	b. Amount	After	Liquidation	
						Individual)			

TOTAL

Total from Above	\$	
Estimated Chapter 7 Administrative Claims (Other than liquidation costs deducted above)	()	
Estimated Chapter 11 Administrative Claims	()	
Estimated Other Priority Claims	()	
Available to Pay Unsecured Claims		
Estimated Unsecured Claims (include deficiencies)		
Estimated % Dividend to Unsecured Creditors	_____ %	

Basis for Estimated Liquidation Values and Explanation for Variations from Estimated Fair Market Values:

¹ Any secured tax claims have been included in this column, however, secured tax claims would be subordinated to certain priority claims in a Chapter 7 case pursuant to 11 U.S.C. §724(b).